IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

RP.No. 242 of 2007(F)

AGAINST THE JUDGMENT IN WPC.1105/2007
.....

PETITIONER/PETITIONER IN THE WP(C):

M/S. MEENACHIL RUBBER MARKETING &
PROCESSING CO-OPERATIVE SOCIETY LTD. NO.K.118,
PALA, REPRESENTED BY ITS MANAGING DIRECTOR,
M.N.GOPALAKRIHNA PANICKER.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENTS: RESPONDENTS IN TH WP(C):
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1. THE COMMERCIAL TAX OFFICER, PALA.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES (D) DEPARTMENT, SECRETARIATE,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI NOBLE MATHEW

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 14/03/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

P.R.RAMAN, J.

R.P.NO.242 OF 2007 IN
W.P.(C).NO.1105 OF 2007

Dated this the 14th day of March, 2007

O R D E R

This is a petition seeking review of the judgment in W.P.(C). No.1105/2007. The challenge made in the writ petition was against the circular. The order of the Tribunal, against which S.T.Rev.No.108/06 was filed before this Court, clearly shows that the direction of the Tribunal in the remand order was to consider the claim for exemption of the petitioner with reference to the circular and this Court also confirmed the said direction. It was held in the judgment that the petitioner cannot thereafter challenge the circular. At any rate, the review is not an appeal and if at all the judgment is contended to be wrong, the remedy is not by way of a review petition. I find no ground for review.

Review Petition is dismissed.

P.R.RAMAN,
Judge.

kcv.